

§ 886.20

provided by the General Accounting Office and the Office of Management and Budget.

[60 FR 9982, Feb. 22, 1995]

§ 886.20 Administrative procedures.

The agency shall follow administrative procedures governing accounting, payment, property, and related requirements contained in 43 CFR part 12, subpart C and use the property form specified by OSM and approved by the Office of Management and Budget.

[60 FR 9982, Feb. 22, 1995]

§ 886.21 Allowable costs.

(a) Allowable reclamation costs include actual costs of construction, operation and maintenance, planning and engineering, construction inspection, other necessary administrative costs, and up to 90 percent of the costs of the acquisition of land.

(b) Costs must conform with any limitations, conditions, or exclusions set forth in the grant agreement.

[47 FR 28601, June 30, 1982, as amended at 60 FR 9983, Feb. 22, 1995]

§ 886.22 Financial management.

(a) The agency shall account for grant funds in accordance with the requirements of 43 CFR part 12, subpart C. Accounting for grant funds must be accurate and current.

(b) The agency shall adequately safeguard all funds, property, and other assets and shall assure that they are used solely for authorized purposes.

(c) The agency shall provide a comparison of actual amounts spent with budgeted amounts for each grant.

(d) When advances are made, they should be made as closely as possible to the actual time of the disbursement.

(e) The agency shall design a systematic method to assure timely and appropriate resolution of audit findings and recommendations.

[47 FR 28601, June 30, 1982, as amended at 60 FR 9983, Feb. 22, 1995]

§ 886.23 Reports.

(a) For each grant, the agency shall annually submit to OSM reporting forms specified by OSM.

30 CFR Ch. VII (7-1-01 Edition)

(b) Upon project completion, the agency shall submit a completed Form OSM-76 and any other closeout reports specified by OSM.

[60 FR 9983, Feb. 22, 1995; 60 FR 29756, June 6, 1995]

§ 886.24 Records.

The agency shall maintain complete records in accordance with 43 CFR part 12, subpart C. This includes, but is not limited to, books, documents, maps, and other evidence and accounting procedures and practices sufficient to reflect properly—

(a) The amount and disposition of all assistance received for the program; and

(b) The total direct and indirect costs of the program for which the grant was awarded.

[47 FR 28601, June 30, 1982, as amended at 60 FR 9983, Feb. 22, 1995]

§ 886.25 Special Indian lands procedures.

(a) This section applies to Indian lands not subject to an approved Tribal reclamation program. The Director is authorized to mitigate emergency situations or extreme danger situations arising from past mining practices and begin reclamation of other areas determined to have high priority on such lands.

(b) The Director is authorized to receive proposals from Indian tribes for projects that should be carried out on Indian lands subject to this Section and to carry out these projects under parts 872 through 882 of this chapter.

(c) For reclamation activities carried out under this section on Indian lands, the Director shall consult with the Indian tribe and the Bureau of Indian Affairs office having jurisdiction over the Indian lands.

(d) If a proposal is made by an Indian tribe and approved by the Director, the Tribal governing body shall approve the project plans. The costs of the project may be charged against the money allocated to OSM under § 872.11(b)(5).

(e) Approved projects may be carried out directly by the Director or through such arrangements as the Director may